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RECORD, CASE NO. 14549.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1892.

TERM NO., 690.

THE UNITED STATES, APPELLANT,

vs.

SCHOVERLING, DALY & GALES.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK.

FILED MARCH 30, 1891.

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1 Know all men by these presents, that I, Charles Daly, am held and firmly bound unto the United States of America, in the sum of one hundred dollars, to pe paid to the United States of America; for the payment of which well and truly to be made I bind myself, my heirs, executors, and administrators jointly and severally by these presents.

Sealed with my seal and dated the fifth day of January in the year of our Lord, one thousand eight hundred and ninety-one.

Whereas, Schoverling, Daly & Gales have applied to the circuit court of the United States for the southern district of New York for a review of the questions of fact and law involved in certain decisions of the board of United States general appraisers, made upon the entry of certain merchandise imported by them per Amsterdam, Oct. 20, 1890.

Now, therefore, the condition of this obligation is such that if the above named Schoverling, Daly & Gales shall prosecute said proceeding with effect and pay all damages and costs which shall be awarded against them therein, if they shall fail to make said proceeding good, then this obligation shall be void; otherwise the same shall be and remain in full force and effect.

CHARLES DALY. [SEAL.]

Sealed and delivered, and taken and acknowledged this 5th day of January, 1891, before me.

[SEAL.] JAMES W. PURDY, jr.,
Notary Public, Kings County. Cert. filed in N. Y. Co.

2 UNITED STATES OF AMERICA,
Southern District of New York, ss:

Charles Daly, being duly sworn, deposes and says that he resides in the southern district of New York, in the city of New York, and that he is worth the sum of two hundred dollars over and above all his just debts and liabilities.

CHARLES DALY.

Sworn to this 5th day of January, 1891, before me.

[SEAL.] JAMES W. PURDY, jr.,
Notary Public, Kings County. Cert. filed in N. Y. Co.

This bond approved as to form and amount, and sufficiency of surety. Dated New York, Jan'y 6th, 1891.

E. HENRY LACOMBE.

(Endorsed:) No. 84. United States circuit court, southern district of New York. In the matter of certain importations of merchandise made by Schoverling, Daly & Gales, per Amsterdam, Oct. 20, 1890. Bond for costs on application for review. Comstock & Brown, attorneys for petitioners, 80 Broadway, New York City. U. S. circuit court. Filed Jan. 16, 1891. John A. Shields, clerk.

3 United States circuit court, southern district of New York.

In the matter of certain importations of merchandise made by Schoverling, Daly & Gales, per Amsterdam, Oct. 20, 1890.

To the honorable the United States circuit court for the southern district of New York:

Your petitioners pray that the said circuit court review the questions of law and fact involved in the decision of the board of United States general appraisers heretofore made in each of the above matters, as to the classification of and rate of duty assessed upon said merchandise, and for that purpose pray that an order be entered requiring the said board of appraisers to return to said circuit court the record and evidence taken by them, together with a certified statement of the facts involved in each of the above matters and their decision thereon.

The particulars of the errors of law and fact involved in said decisions of said board of appraisers, of which your petitioners complain are set forth in the annexed Schedule A, which is hereby referred to and made a part hereof.

Dated New York, Jan. 6, 1891.

4 SCHOVERLING, DALY & GALES,
Petitioners.

By COMSTOCK & BROWN,
Attorneys, 80 Broadway, New York City.

SCHEDULE A.

The Board of United States general appraisers has confirmed the action of the collector of the port in assessing and exacting duty at $1.50 each and 35 % ad val. or other rate or rates in excess of 45 % ad val. on certain merchandise. Said merchandise consists of gun stocks with locks and mountings attached. It is not double-barrelled, sporting, breech-loading shot-guns, or any fire-arm or fire-arms. It is articles composed in part of iron, steel, or other metal or metals, and not otherwise specially enumerated or provided for. It is therefore dutiable at 45 % ad val. only under Par. 215, tariff act of October 1, 1890, entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes."

(Endorsed:) No. 84. United States circuit court, southern district of New York. In the matter of certain importations of merchandise made by Schoverling, Daly & Gales, per Amsterdam, Oct. 20, 1890. Petition and order. Comstock & Brown, attorneys for petitioners, 80 Broadway, New York city. U. S. circuit court. Filed Jan. 6, 1891. John A. Shields, clerk.

5 At a stated term of the United States circuit court for the southern district of New York, held in the United States court and post-office building in the city of New York, on the 6th day of January, 1891.

Present, Hon. E. Henry Lacombe, judge.

In the matter of certain importations of merchandise made by Schoverling, Daly & Gales, per Amsterdam, Oct. 20, 1890. No. 84.

Upon reading and filing the annexed petition, and upon motion of Comstock & Brown, attorneys for the petitioners, it is—

Ordered that the board of United States general appraisers, sitting at the port of New York, return to this court the record and the evidence taken by them in each of the above matters, together with a certified statement of the facts involved and their decisions thereon.

Dated New York, Jan. 6, 1891.

E. HENRY LACOMBE.

6 Suit No. 84.

United States circuit court, southern district of New York.

In the matter of certain importations of merchandise made by Schoverling, Daly & Gales, per "Amsterdam," October 20th, 1890.

The Board of United States General Appraisers sitting at the port of New York, in response to an order of the court in the above matter, dated January 6th, 1891, make the following return of the record and evidence taken by them in the above matter, with a certified statement of the facts involved and their decision thereon. They state that on the 18th day of December, 1890, a letter dated December 16th, 1890, which is hereto annexed, marked Exhibit A, was received from the collector of customs at the port of New York, submitting protest No. 3169A/15537 of Schoverling, Daly & Gales against the assessment of duty by the collector at the rate of 35 % ad valorem on certain "parts of guns" imported by them per "Amsterdam," October 20th, 1890, and also enclosing a report dated November 28, 1890, from the United States appraiser at New York on the merchandise in question. The report and protest are hereto annexed, marked Exhibits B and C respectively. That on the
7 19th day of December, 1890, the testimony of Mr. Daly, a member of said firm, was taken by this Board, which testimony is hereto annexed and marked Exhibit D. That on the 22nd of December, 1890, a decision was rendered in the matter of said protest, a copy of which is hereto annexed and marked Exhibit E. That the said Exhibits A, B, C, D, and E constitute the entire record and evidence taken and received in the above matter. And for a certified statement of the facts involved the said board state that the facts involved in the case as ascertained by them are fully set forth in the decision above referred to, marked Exhibit E, and that no other evidence was taken nor were any facts ascertained by them other than as shown in said exhibits and decision as hereto annexed.

January 21, 1891.

GEORGE H. SHARPE,
HENDERSON M. SOMERVILLE,
CHARLES H. HAM,
Board of U. S. Gen'l App'rs.

8 H. E. E. "A." J. J.

CUSTOM-HOUSE, NEW YORK CITY,
Collector's Office, Dec. 16, 1890.

To the Hon. Board of U. S. Gen'l Appraisers, New York:

GENTLEMEN: In pursuance of the requirements of section 14 of the act of June 10, '90, I transmit herewith protest No. 3169 A/15537, of Schoverling, Daly, and Gales, from the assessment of duty by this office at the rate of 35% ad valorem, and $1.50 each on certain so-called "Parts of guns," imported by them per Amsterdam, Oct 20, '90.

I have to state that the merchandise was returned by the appraiser upon the invoice as "Breech-loading shotguns," and as the same were invoiced at a value not over $6.00 each, duty at the rate of 35% ad valorem, and $1.50 each was assessed thereon under the provisions of paragraph 170 of the tariff act of Oct. 1, '90.

Reference is made to the special report of the U. S. appraiser herewith as to the character of the merchandise.

The entry and invoice covered by the above protest are enclosed herewith.

The naval officer concurs in the decision of this office.

Very respectfully,

J. J. COUCH,
Special Deputy Collector.

(4 enc.)

9 (Endorsed:) c 2258 Po., 1369 A. Custom-house, collector's office, New York City. Dec. 16, 1890. Joel B. Erhardt, collector. Parts of guns (locks). Subject: Protest #15537. Schoverling, Daly & G. Office U. S. general appraisers, New York. Received Dec. 18, 1890. No. of inclosures, 4.

10 "B."

PORT OF NEW YORK, APPRAISER'S OFFICE,
402 *Washington Street, Nov.* 28, 1890.

M. W. COOPER, Esq.,
U. S. Appraiser:

SIR: Referring to protest 15537, of Messrs. Schoverling, Daly & Gales, against assessment of duty at the rate of 35% and $1.50 each, on certain so-called "parts of guns" ex "Amsterdam," Oct. 18, '90, claimed to be dutiable at 45% under paragraph 215, I have to report that the articles in question are gunstocks, with mountings complete, ready for attachment to the barrels, which arrived by another shipment.

The gunstocks and barrels when attached make double-barrelled breech-loading shot guns, complete.

Return for duty was made under paragraph 170, act of Oct. 1, 1890.

Very respectfully,

J. C. BIGLIN,
Assistant Appraiser.

(Endorsed:) 3169A. Port of New York, appraiser's office. Nov. 28, 1890. J. C. Biglin, asst. appraiser. Subject: Protest # 15537. Schoverling, Daly & Gales. Parts of guns, &c. ex "Amsterdam," Oct. 18,'90. Respectfully forwarded to the collector. Approved. M. W. Cooper, appraiser. 22258 PO.

11 "C."

[Schoverling, Daly & Gales, 302 Broadway and 84 Duane st.; address, P. O. box 3170; cable address, "Owlish."]

NEW YORK, *Nov.* 14, '90. (Received Nov. 15, '90. J. J.)

To the honorable JOEL B. ERHARDT,
Collector of the Port of N. Y.:

DEAR SIR: We hereby protest against the duty assessed in liquidation of our invoice from H. Peiper, Liege, per S. S. "Amsterdam" entered Oct. 20th (170932). The point of objection being that the duty is assessed on gunstocks with mountings attached, being parts of guns, as if they were actually guns and therefore subject to both the specific and ad valorem duty fixed by the law of Oct. 6th.

Whereas we contend they are both in law and in fact simply parts of guns and must therefore be assessed as manufactures of steel (the wood taking the higher duty) at 45%, as per Schedule C, paragraph 215. The tariff act states distinctly that the ad valorem duty of $1.50 to $6.00 is to be assessed on B / L sporting shotguns. Now, certainly a gunstock complete or incomplete is not a firearm, and therefore can not be classed as either breech or muzzle loading. See synopsis 5831, July 24th, '83, by H. F. French, asst. secty. Worcester defines firearms as follows: "A name for the smaller kinds of arms charged with powder and balls, as guns, pistols, &c."

Webster defines a firearm as follows: "A weapon which acts by the force of gunpowder."

12 To show that the Department has always held this view of the case, which it would seem there could be no question about, we refer you to the decision (6307) of April 21st, '84, Treas. Dept., viz:

SIR: The Dept. is in receipt of your letter of the 9th inst., transmitting the appeal (6033 i) of Hibbard, Spencer, Bartlett & Co. from your decision assessing duty at the rate of 35 per cent ad valorem on certain nipples, worms, and plungers for guns, imported on the 15th of Feb'y last, which the appellants claim to be dutiable at the rates prescribed for "shot guns" and "muskets," &c. (T. I. new, 202 and 203), viz: 25 and 35 per cent ad valorem, respectively.

The articles in question are simply parts or accompaniments which are intended for us' in the manufacture of guns or muskets. They are not guns or muskets and can not be classified as such completed commodities.

Being articles of steel or other metal which are not specially provided for, they are dutiable at the rate of 45 per cent ad valorem under Schedule C (T. I. new, 216).

We would further refer you to digest of the Decisions of the Treasury Department relating to the tariff navigation, &c., from 1872 to 1882, inclusive. Page 150, document 384. Gun locks.

Classified as "manufactures composed in part of steel," at 45 per cent ad valorem (81 T. I., 4969). Page 190. Locks, gun.

13 Dutiable as "manufactures composed in part of steel," at 45 per cent ad valorem (91 T. I.), not dutiable under the provision for "muskets," &c. (420 T. I.) 4969.

Please note these decisions in full.

Be kind enough to request the board of general appraisers to give this matter their early attention and much oblige,

Yours, truly,

SCHOVERLING, DALY & GALES.

(Endorsed:) 15537. 3169 A. Schoverling, Daly & Gales. Amsterdam. Gun stocks. Custom-house, New York. Nov. 15, 1890. Received. 2258 Po. Vessel: Amsterdam. Entry 1890, Oct. 20. Liq-ed 1890. Nov. 11. Protested 1890, Nov. 15.

14 "D."

Protest in the matter of importation of certain gun stocks by Messrs. Schoverling, Daly & Gales. Statement of Mr. Daley.

Examined by Gen. Appr. SOMERVILLE:

Q. You are a member of the firm of Schoverling, Daley & Gales?

A. Yes, sir.

Q. Where are you doing business?

A. In New York.

Q. This importation, as I understand you, consists of this item marked 225 here, finished gun stocks, with locks and mountings?

A. That is it.

Q. Shotguns?

A. They are parts of shotguns; parts of breech-loading shotguns.

Q. When did you make this order for this importation?

A. I telegraphed for it a short time before this invoice.

Q. How many of these are there here?

A. Twelve of these finished gun stocks.

Q. Did you at the same time order the other parts of these guns to be sent?

A. I did not. That is all we received. We never received the barrels.

Q. You made no order for the barrels?

A. No, sir.

15 (Reference made in the special report of the appraiser to protests of Schoverling, Daley & Gales against the assessment of duty at the rate of 35 per cent, &c.)

Q. What we want to know is whether the barrels of these guns have arrived by another shipment, within your knowledge?

A. As a member of the firm of Schoverling, Daley & Gales I do not know it, because we have never received any invoice.

Q. Never made any order?

A. No, sir.

Q. Have you any agreement with any other firm that they were to order the barrels of these guns?

A. Yes; we have.

Q. With the expectation on your part that they were to be put together here?

A. Yes, sir.

Q. Have those other importations been received by the other firms?

A. A good many of them, I guess, are in bond.

Q. What firms did you have an understanding of this nature with?

A. With A. Schoverling.

Q. Is he a partner in your house?

A. Yes, sir; he is a partner in the firm of Shoverling, Daley & Gales, and also runs a separate business.

Mr. TICHENOR:

Q. Do you think the trade generally adopted this plan?

16 A. I think they all have received goods in the same way. We have imported those stocks with the intention of putting them with the other parts imported by these other parties.

(Endorsed:) 3169 A. Testimony of Mr. Daly, taken before the board Dec. 19, 1890.

17 "E" (G. A. 223)

NEW YORK, *December* 22, 1890.

Before the board of United States General Appraisers at New York, December 22, 1890.

In the matter of the protest No. 3169a, of Schoverling, Daly & Gales, against the rate of duty assessed by the collector at the port of New York on certain so-called "breech-loading shot guns," imported per Amsterdam October 20, 1890.

Opinion by Somerville, general appraiser:

The merchandise is described in the entry as "12 finished gun-stocks, with locks and mountings." The report of the assistant appraiser states that the articles are "gun-stocks, with mountings complete, ready for attachment to the barrels, which arrived by another shipment," and that "the gun-stocks and barrels, when attached, make breech-loading shot guns complete."

The collector reports that the articles were returned to him by the appraiser, upon the face of the invoice, as "breech-loading shotguns," valued at not over $6.00 each, and he assessed them at the rate of 35 per cent. ad valorem and a specific duty of $1.50 each, under the provisions of paragraph 170 of the tariff act of October 1, 1890, which levies these rates of duties on "all double-barreled, sporting, breech-loading shotguns, valued at not more than $6 each;" and on "single-barrel, breech-loading shot guns, $1 each and 35 per cent ad valorem."

The importers' protest presents but one contention, and this is,

18 that a gun-stock, complete or incomplete, is not a firearm and cannot therefore be classified as a gun, either breech or muzzle loading; that the gun-stocks in question are simply parts of guns and should be assessed as manufactures in part of steel, under paragraph 215 of the act of October 1, 1890.

If the importation in question was simply one of gunstocks, without the gun barrels required to make a complete firearm, and the case rested here, the articles could not be regarded as completed guns, so as to justify their classification as such under paragraph 170 of the present tariff law.

Parts of guns, it may be admitted, are not completed guns, any more than parts of musical instruments are completed musical instruments, and the latter proposition has been decided negatively by the Supreme Court of the United States in Robinson vs. Gerdau, October term, 1890, and many times reaffirmed by this board in its decisions. Gunstocks, or other parts of guns, bona fide and separately imported, then, would necessarily be classified as manufactures of wood or metal, according to the relative value and predominance of the material from which they are manufactured. (Synopsis Treasury decisions 4969 and 6307; tariff law 1890, paragraphs 215 and 230.) But the present case is peculiar in its facts, and differs materially from any other which has come before this board, or which has been decided by the courts, so far as we can discover.

The testimony of a member of the firm of Schoverling, Daly & Co., the protestants in the present case, discloses the following facts:

19 1. That the said firm has imported the gunstocks in question.

2. That the said firm had an agreement with another firm by which the latter were to order the barrels for these goods, with the mutual expectation that the stocks and barrels, after arriving at the port of New York, were to be put together so as to make complete guns.

3. That Mr. A. Schoverling, one of the appellants, was a member of both of these firms or copartnerships thus colluding together.

The question then is this: Congress has declared that an import duty shall be levied on all guns imported into the United States. Is it permissible for two firms, having a common partner interested in each, to collude together to separately import the stocks and the barrels of guns with the understanding that the parts shall be put together after arrival so as to make completed guns, and this done for the manifest purpose of getting the merchandise at a less rate of duty? Would not this be a legal fraud on the revenue laws of the Government? Our opinion is that the law does not encourage its own infraction by such a subterfuge. It is a maxim that the law abhors fraud in every phase, and experience shows its forms are legion. It is also a maxim that the law does not allow that to be done indirectly which can not be lawfully done directly.

With every disposition to construe the tariff laws favorably to importers, so far as to give them the benefit of all reasonable doubts, we can

20 safely reach no other conclusion than that such a mode of evading the payment of duties can not be safely tolerated. It would lead to the encouragement of a low standard of commercial morality, and operate with injustice upon the interests of other importers who are disposed to deal fairly with the Government by refusal to resort to such subterfuges.

The decision of the collector is affirmed.

Invoices and entry received with this protest are herewith returned.

HENDERSON M. SOMERVILLE,
GEORGE H. SHARPE,
GEO. C. TICHENOR,
Board of U. S. General Appraisers.

COLLECTOR OF CUSTOMS, *New York.*

(3 enclosures.)

A true copy. Attest:

J. R. LAKE,
Chief Clerk, Board Gen'l App'rs.

(Endorsed :) Circuit court U. S., South. Dist. N. Y. In re Schoverling, Daly & Gales. Return of Board of Appraisers. U. S. circuit court. Filed Jan. 22, 1891. John A. Shields, clerk.

21 At a stated term of the circuit court of the United States of America for the southern district of New York, in the second circuit, held at the United States court rooms in the city of New York, on Thursday, the 29th day of January, in the year of our Lord one thousand eight hundred and ninety-one.

Present: The honorable E. Henry Lacombe, circuit judge.

In re certain importations of merchandise made by Schoverling, Daly & Gales, per "Amsterdam," October 20th, 1890.

This cause coming on for argument, Albert Comstock, esq., is heard on behalf of the petitioners; Henry C. Platt, esq., assistant United States attorney, is heard on behalf of the collector; Albert Comstock is heard in reply.

Ordered that the decision of the Board of Appraisers be reversed.

A copy of the minutes.

JOHN A. SHIELDS, *Clerk.*

22 At a stated term of the United States court in and for the southern district of New York, held in the United States court building in the city of New York, on the 20th day of March, 1891.

Present, Hon. E. Henry Lacombe, judge.

In the matter of a certain importation of merchandise made by Schoverling, Daly & Gales, per "Amsterdam," October 20, 1890. No. 84.

The above cause having come on for hearing upon the 29th day of January, 1891, on the application of Schoverling, Daly & Gales, upon the records and proceedings herein, and on the return of the Board of General Appraisers of the record and the evidence taken by them, with their certified statement of the facts involved therein, together with their decisions thereon, now, after hearing Albert Comstock, esq., of counsel for the petitioners, and Henry C. Platt, esq., asst. United States attorney, in behalf of the collector, it is—

Ordered, adjudged, and decreed that the decision of the collector herein referred to, and of the Board of General Appraisers sustaining the collector, to the effect that the merchandise involved herein was dutiable at $1.50 each, and 35 per cent ad valorem, under the provision for "double-
23 barreled, sporting, breech-loading shotguns" in Par. 170, were erroneous, and they are hereby reversed and set aside, and it is further

Ordered, adjudged, and decreed that the the said merchandise should have been classified and assessed with duty at the rate of 45 per cent ad valorem as "manufactures, articles, or wares not specially enumerated or provided for in this act, composed * * * in part of iron or steel," pursuant to Par. 215 of the Act of Oct. 1, 1890, and not otherwise.

E. HENRY LACOMBE.

(Endorsed :) No. 84. U. S. circuit court, south. dist. of New York. In the matter of certain merchandise made by Schoverling, Daly & Gales,

per "Amsterdam," October 20, 1890. Decree. Comstock & Brown, attorneys for petitioners, 80 Broadway, N. Y. U. S. circuit court. Filed Mar. 20, 1891. John A. Shields, clerk.

24 U. S. circuit court, southern district of New York.

In the matter of a certain importation of merchandise made by Schoverling, Daly & Gales per "Amsterdam," October 20, 1890. No. 84.

To the Circuit Court of the United States,
for the Southern District of New York:

The Attorney-General of the United States hereby applies for the allowance of an appeal to the U. S. Supreme Court from the decision and judgment of the U. S. circuit court rendered herein on the 20th day of March, 1891.

Dated Mch. 20th, 1891.

W. H. H. MILLER,
Attorney-General.
per EDW. MITCHELL,
U. S. Att'y.

The foregoing application is granted and appeal allowed.

Dated New York, Mch. 20th, 1891.

E. HENRY LACOMBE,
U. S. Circuit Judge.

(Endorsed:) 84. U. S. circuit court, southern district of New York. In the matter of the application of Schoverling, Daly & Gales, &c. Allowance of appeal. Edward Mitchell, United States Attorney, attorney for collector. Due service of a copy of the within is hereby admitted. U. S. circuit court. Filed Mar. 20, 1891. John A. Shields, clerk.

25 U. S. circuit court for the southern district of New York.

In the matter of a certain importation of merchandise made by Schoverling, Daly & Gales, per "Amsterdam," October 20, 1890. No. 84.

The undersigned on behalf of the collector of the port of New York and on the part of the United States, hereby appeals from the decision of this court, entered on the 20th day of March, 1891, in the above-entitled proceeding, reversing the decision of the Board of General Appraisers, to the Supreme Court of the United States, and prays that this appeal may be allowed, and that a transcript of the record and proceedings and papers upon which said decision was made, duly authenticated, may be sent to the Supreme Court of the United States.

Dated New York, Mch. 20, 1891.

EDW. MITCHELL,
U. S. District Attorney for the southern district of New York.

Due and timely service of foregoing notice of appeal is hereby admitted.

Dated March 20, 1891.

COMSTOCK & BROWN,
Attorneys for Schoverling, Daly & Gales, 80 *Broadway, N. Y. City.*

26 (Endorsed:) 84. U. S. circuit court, southern district of New York. In the matter of the application of Schoverling, Daly & Gales, &c. Notice of appeal. Edward Mitchell, United States attorney, attorney for collector. U. S. circuit court. Filed Mar. 20, 1891. John A. Shields, clerk.

27 UNITED STATES OF AMERICA, *ss*:

To SCHOVERLING, DALY & GALES (*Importers*).

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at Washington on the second Monday of April, 1891, pursuant to an appeal on the part of the United States, filed in the clerk's office of the circuit court of the United States for the southern district of New York, to show cause, if any there be, why the decision of the U. S. circuit court in the said appeal mentioned should not be reversed, modified or corrected, and speedy justice should not be done to the parties in that behalf.

Given under my hand at the city of New York in the southern district of New York, on the 20th day of March, 1891.

E. HENRY LACOMBE,
U. S. Circuit Judge.

Due and timely service of foregoing citation on behalf of the said importers is hereby admitted.

Dated Mch. 20, 1891.

COMSTOCK & BROWN,
Attorneys for Schoverling, Daly & Gales, 80 Broadway, N. Y. City.

(Endorsed:) 84. U. S. circuit court, southern district of New York. In the matter of the application of Schoverling, Daly & Gales, &c. Citation. Edward Mitchell, United States attorney, attorney for defendant. U. S. circuit court. Filed Mar. 23, 1891. John A. Shields, clerk.

28 UNITED STATES OF AMERICA,
Southern District of New York, ss:

I, John A. Shields, clerk of the circuit court of the United States of America for the southern district of New York, in the second circuit, do hereby certify that the foregoing pages, numbered from 1 to 28, inclusive, contain a true and complete transcript of the record and proceedings had in said court, in the matter of a certain importation of merchandise made by Schoverling, Daly & Gales, per "Amsterdam," October 20, 1890, as the same remain of record and on file in said office.

In testimony whereof, I have caused the seal of the said court to be hereunto affixed, at the city of New York, in the southern district of New York, in the second circuit, this 27th day of March, in the year of our Lord one thousand eight hundred and ninety-one, and of the Independence of the said United States the one hundred and fifteenth.

[SEAL.] JOHN A. SHIELDS, *Clerk.*

(Indorsement on cover:) No. 690. The United States, appellant, vs. Schoverling, Daly & Gales. S. New York, C. C. U. S. Filed March 30, 1891.

IN THE SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1892.

No. 690.

THE UNITED STATES, APPELLANT, vs. SCHOVERLING, DALY & GALES.

STIPULATION.

Whereas, in the above-named cause the title of the appellees is not given with sufficient precision to comply with the rule of this court, it is now hereby

Stipulated and agreed, by and between counsel representing all of the parties to the said cause, that August Schoverling, Charles Daly, and Joseph Gales constitute the firm of Schoverling, Daly & Gales, the said appellees.

CHARLES H. ALDRICH,
Solicitor-General for Appellant.
ALBERT COMSTOCK,
For Appellees.

(Indorsed:) Case No. 14549. Supreme Court U. S. October term, 1892. Term No. 690. The United States, appt., vs. Schoverling, Daly & Gales. Stipulation setting out individual names of appellees. Filed Oct. 25, 1892.

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